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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
<b>In re:</b>	: <b>Chapter 11 Case No.</b>
	:
<b>LEHMAN BROTHERS HOLDINGS INC., <u>et al.</u>,</b>	: <b>08-13555 (JMP)</b>
	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
-----X	

**JOINT COUNTER-DESIGNATION OF ADDITIONAL ITEMS TO BE  
INCLUDED IN RECORD ON APPEAL AND RESERVATION OF RIGHTS  
WITH RESPECT TO STATEMENT OF ISSUES ON APPEAL BY  
APPELLEES INDIVIDUAL MEMBERS OF OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS, INDENTURE TRUSTEES AND  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

The Bank of New York Mellon (“BNYM”), Elliott Management Corp., Mizuho Corporate Bank, Ltd., Shinsei Bank, Limited, U.S. Bank National Association (“US Bank”), The Vanguard Group and Wilmington Trust Company (“Wilmington”), each a current or former member (the “Committee Members”) of the Official Committee of Unsecured Creditors (the “Committee”) of Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in possession (collectively, the “Debtors”); Wilmington, BNYM and US Bank, each an indenture trustee for various notes issued by LBHI (the “Indenture Trustees”); and the Committee (together with the Committee Members and the Indenture Trustees, the “Appellees”), hereby designate, pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, the following items to be included in the record on appeal of the Court’s February 15, 2013 memorandum decision granting the Committee Members’ and the Indenture Trustees’ omnibus application for payment of fees and reimbursement of expenses [ECF No. 34720] in addition to the items designated by appellant, the United States Trustee for Region 2 (the “Appellant”).<sup>1</sup>

**I. COUNTER-DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL**<sup>2</sup>

Lehman Brothers Holdings Inc. (Case No. 08-13555) (JMP)			
<u>Designation Number</u>	<u>Date of Filing</u>	<u>Docket Number</u>	<u>Description</u>
1	12/16/2008	2257	Order Signed on 12/16/2008 to Establish Procedures for the Settlement or Assumption and Assignment of Prepetition Derivative Contracts
2	1/28/2009	2667	Order Signed on 1/28/2009 Approving Consensual

<sup>1</sup> The Appellant filed a notice of appeal, dated March 1, 2013 [ECF No. 35662] and provided the Appellees with a statement of issues and designation of items to be included in the record on appeal on March 15, 2013 [ECF No. 35960] (the “Record and Issues”).

<sup>2</sup> The Appellees reserve the right to amend or supplement this counter-designation of additional items to be included in the record on appeal. For items designated, the designation includes all documents referenced within the particular document number, including, without limitation, all exhibits, attachments, declarations and affidavits related thereto.

			Assumption and Assignment of Prepetition Derivative Contracts
3	6/3/2009	3753	Order Signed on 6/3/2009 Authorizing the Establishment of Procedures to Terminate Unfunded Commitments and Restructure Corporate Loan Agreements
4	7/10/2009	4318	Objection of Ad Hoc Group of Lehman Brothers Creditors to Debtors' Motion Pursuant to Section 1121(d) of the Bankruptcy Code Requesting Second Extension of Exclusive Periods for the Filing of and Solicitation of Acceptances for Chapter 11 Plans
5	7/14/2009	4378	Statement of Official Committee of Unsecured Creditors in Response to Debtors' Motion Requesting Second Extension of Exclusive Periods for the Filing of and Solicitation of Acceptances for Chapter 11 Plans
6	7/20/2009	4449	Order Signed on 7/20/2009 Granting the Debtors' Motion Requesting Second Extension of Exclusive Periods for the Filing of and Solicitation of Acceptances for Chapter 11 Plans
7	8/5/2009	4706	Order Signed on 8/5/2009 Authorizing the Establishment of Procedures for the Debtors to Compromise and Settle Claims in Respect of the Origination or Purchase of Residential Mortgage Loans
8	9/16/2009	5187	Order Signed on 9/16/2009 Authorizing the Establishment of Procedures for the Debtors to Compromise Claims of the Debtors in Respect of Real Estate Loans
9	9/24/2009	5272	Order Signed on 9/24/2009 Establishing Procedures for the Debtors to Transfer Their Interests in Respect of Residential and Commercial Loans Subject to Foreclosure to Wholly-Owned Non-Debtor Subsidiaries
10	11/23/2009	5912	Order Signed on 11/23/2009 Establishing Procedures to (i) Restructure, (ii) Make New or Additional Debt or Equity Investments in, and/or (iii) Enter Into Settlements and Compromises in Connection with Existing Real Estate Investments
11	1/14/2010	6656	Order Signed on 1/14/2010 Authorizing the Establishment of Procedures for the Debtors to Compromise and Settle Prepetition Claims Asserted by the Debtors Against Third Parties
12	3/15/2010	7572	Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors
13	3/22/2010	7693	Amended Order Signed on 3/22/2010 Granting the Debtors' Motion for Authority to Establish Procedures to Sell or Abandon De Minimis Assets

14	3/31/2010	7936	Order Signed on 3/31/2010 Approving Settlement Procedures
15	3/31/2010	7958	Amended Order Signed on 3/31/2010 Granting the Debtors' Motion for Authority to Establish Procedures to Sell or Abandon De Minimis Assets
16	4/14/2010	8332	Debtors' Disclosure Statement for Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy
17	6/17/2010	9633	Order Signed on 6/17/2010 Granting the Motion of the Debtors for the Establishment of Procedures to Dispose of Certain Real Estate Assets and Modification of the Order Establishing Procedures to (i) Restructure, (ii) Make New or Additional Debt or Equity Investments in, and/or (iii) Enter into Settlements and Compromises in Connection with Existing Real Estate Investments
18	6/29/2010	9905	Preliminary Objection of the Ad Hoc Group of Lehman Brothers Creditors to the Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors and to the Debtors' Disclosure Statement for Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code and Request for Status Conference
19	12/15/2010	13504	Joint Substantively Consolidating Chapter 11 Plan for Lehman Brothers Holdings Inc. and Certain of Its Affiliated Debtors Other Than Merit, LLC, LB Somerset LLC and LB Preferred Somerset LLC Proposed by the Ad Hoc Group of Lehman Brothers Creditors
20	1/25/2011	14150	First Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
21	1/25/2011	14151	Debtors' Disclosure Statement for First Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code
22	3/29/2011	15431	Motion of the Ad Hoc Group of Lehman Brothers Creditors for Entry of (I) An Order Scheduling a Disclosure Statement Hearing and Approving the Form and Manner of Notice Thereof and (II) An Order Approving the Disclosure Statement for the Joint Substantively Consolidating Chapter 11 Plan for Lehman Brothers Holdings Inc. and Certain of Its Affiliated Debtors Other Than Merit, LLC, LB Somerset LLC And LB Preferred Somerset LLC, Filed by the Ad Hoc Group of Lehman Brothers Creditors

23	4/8/2011	15774	Response of Official Committee of Unsecured Creditors to Motion of the Ad Hoc Group of Lehman Brothers Creditors for Entry of (I) An Order Scheduling a Disclosure Statement Hearing and Approving the Form and Manner of Notice Thereof and (II) An Order Approving the Disclosure Statement for the Joint Substantively Consolidating Chapter 11 Plan for Lehman Brothers Holdings Inc. and Certain of Its Affiliated Debtors
24	4/21/2011	16180	Order Signed on 4/21/2011 Establishing Schedule for Disclosure Statement Hearing and Related Deadlines for Alternative Disclosure Statements and Plans and Approving Form and Manner of Notice of Disclosure Statement Hearing
25	4/25/2011	16229	Joint Chapter 11 Plan for Lehman Brothers Holdings Inc. and its Affiliated Debtors Other than Merit, LLC, LB Somerset LLC and LB Preferred Somerset LLC Proposed by Non-Consolidation Plan Proponents, dated April 25, 2011
26	4/27/2011	16315	Amended Joint Substantively Consolidating Chapter 11 Plan for Lehman Brothers Holdings Inc. and Certain of Its Affiliated Debtors Other Than Merit, LLC, LB Somerset LLC and LB Preferred Somerset LLC, Proposed by the Ad Hoc Group of Lehman Brothers Creditors
27	7/1/2011	18204	Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
28	7/1/2011	18205	Debtors' Disclosure Statement for Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code
29	7/18/2011	18580	Statement of the Ad Hoc Group of Lehman Brothers Creditors in Support of Debtors' Motion for (I) Approval of Stipulation and Order Regarding Chapter 11 Plans and (II) Stay of Related Discovery
30	7/18/2011	18583	Reply to Responses to Debtors' Motion for (i) Approval of Stipulation and Order Regarding Chapter 11 Plans and (ii) Stay of Related Discovery
31	7/18/2011	18585	Statement of Official Committee of Unsecured Creditors In Support of Debtors' Motion for (I) Approval of Stipulation and Order Regarding Chapter 11 Plans and (II) Stay of Related Discovery
32	7/21/2011	18686	Order Signed on 7/21/2011 Granting Debtors' Motion for (i) Approval of Stipulation and Order Regarding Chapter 11 Plans and (ii) Stay of Related Discovery
33	8/23/2011	19459	Statement of the Official Committee of Unsecured

			Creditors in Support of the Disclosure Statement for the Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code
34	8/24/2011	19482	Revised Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors
35	8/24/2011	19483	Blackline: Revised Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors
36	8/24/2011	19484	Debtors' Disclosure Statement for Revised Second Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code
37	8/30/2011	19579	Order Signed on 8/30/2011 (i) Approving the Proposed Disclosure Statement and the Form and Manner of Notice of the Disclosure Statement Hearing, (ii) Establishing Solicitation and Voting Procedures, (iii) Scheduling a Confirmation Hearing, and (iv) Establishing Notice and Objection Procedures for Confirmation of the Debtors' Joint Chapter 11 Plan
38	9/1/2011	19628	Blackline: Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
39	9/1/2011	19630	Blackline: Debtors' Disclosure Statement for Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors Pursuant to Section 1125 of the Bankruptcy Code
40	9/1/2011	19631	Amended Order Signed on 9/1/2011 (I) Approving the Proposed Disclosure Statement and the Form and Manner of Notice of the Disclosure Statement Hearing, (II) Establishing Solicitation and Voting Procedures, (III) Scheduling a Confirmation Hearing, and (IV) Establishing Notice and Objection Procedures for Confirmation of the Debtors' Joint Chapter 11 Plan
41	11/29/2011	22738	Blackline: Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
42	11/29/2011	22773	Statement of Official Committee of Unsecured Creditors (I) in Support of Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors and (II) in Response to Objections to Such Plan
43	12/5/2011	22972	Supplement to Declaration of Jane Sullivan on Behalf of Epiq Bankruptcy Solutions, LLC, Regarding Voting and Tabulation of Ballots Cast on Debtors' Third

			Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
44	12/5/2011	22973	Notice of Filing of Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors
45	12/21/2012	33328	Transcript regarding Hearing Held on 12/19/2012

**II. RESERVATION OF RIGHTS WITH RESPECT  
TO ISSUES PRESENTED ON APPEAL**

To the extent the Appellees disagree with the Record and Issues filed by the Appellant, the Appellees reserve the right to present a counter-statement of issues in their appellee brief in accordance with Bankruptcy Rule 8010(a)(2).

Dated: New York, New York  
March 29, 2013

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